

QLD Land Tax Relief – COVID-19

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The Qld Government has announced further relief for affected property owners dealing with the impacts of Coronavirus.

Eligible Queensland property owners may be able to receive the following land tax relief:

- a **land tax rebate** reducing land tax liabilities by 25% for eligible properties for the 2019-20 assessment year;
- a **waiver** of the 2% land tax foreign surcharge for foreign entities for the 2019-20 assessment year;
- a 3-month **deferral** of land tax liabilities for the 2020-21 assessment year.

Property owners must contact the Qld Office of State Revenue (OSR) to apply for the land tax rebate.

You do not need to apply for the foreign surcharge waiver or the 3-month deferral. Where an assessment has already been paid, the OSR will reassess land tax to apply the waiver and provide a refund.

Eligibility for the land tax rebate

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You may be eligible for the land tax rebate if at least one of the following circumstances applies to you.

- You are a landowner who leases all or part of a property to one or more tenants and **all** the following apply.
 - The ability of one or more tenants to pay their normal rent is affected by the Coronavirus (COVID-19) pandemic.
 - You will provide rent relief to the affected tenant(s) of an amount at least commensurate with the land tax rebate.
 - You will comply with the [leasing principles](#) even if the relevant lease is not regulated.
- You are a landowner and **all** the following apply.
 - All or part of your property is available for lease.
 - Your ability to secure tenants has been affected by the COVID-19 pandemic.
 - You require relief to meet your financial obligations.
 - You will comply with the [leasing principles](#) even if the relevant lease is not regulated.

If you are eligible for the land tax rebate under both the above circumstances, the OSR expects that you will apply the rebate paid firstly to provide rent relief to your tenants. You can then apply any remaining rebate to your own financial obligations (e.g. in relation to debt and other expenses).

The land tax rebate will only apply to each property that meets the above eligibility requirements and conditions, rather than the rebate applying to entire taxable landholdings.



Where there are multiple tenants for a single property, including mixed-use developments, if the eligibility requirements and conditions are met for at least one tenancy, then the whole property is eligible for the land tax rebate.

The land tax rebate does not need to be repaid if the eligibility requirements and conditions are met. You can apply for the land tax rebate up to 30 June 2020.

How to apply

1. Log onto [OSR Online](#) (or [create an account](#) if you don't already have one).
Your 2019–20 land tax assessment notice will have the details of your land holdings. (If you have not received your notice, you can find it under the Assessments tab once you log onto OSR Online).
2. Select My Land.
3. Select Manage details.
To receive the rebate, you must include or update your contact details (including email and telephone number) and bank details so that the OSR can contact you if necessary and pay the rebate into your nominated bank account.
4. Select Manage exemptions then Lodge new exemption.
5. Select COVID-19.
6. Complete the application by certifying your eligibility and selecting the applicable land parcel(s).
7. Complete the declaration.

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If you have not yet paid your land tax assessment for 2019-20 or are paying by instalments, and are eligible for land tax relief, the OSR will issue a reassessment and adjust your instalment payments.

If you don't yet have an OSR Online account, you will need to create one and include your contact and banking details to enable you to claim the land tax rebate.

Should you have any questions regarding Qld land tax relief please don't hesitate to contact us.

If you have any questions or would like more information, please contact our office:

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